RUBIN, FIORELLA & FRIEDMAN LLP 292 Madison Avenue - 11th Floor New York, New York 10017 (212) 953-2381 Attorneys for Defendants 110 CHURCH, LLC UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK IN RE: Case No.: 1:21 MC 102 (AKH) LOWER MANHATTAN DISASTER SITE LITIGATION (21 MC 102) LUIS F. MESA (AND WIFE, MARIA MESA), Docket No.: 07 CV 5303 Plaintiffs, **NOTICE OF ADOPTION** -against-

OF ANSWER TO MASTER COMPLAINT

ELECTRONICALLY FILED

Defendants. -----X

100 CHURCH, LLC, et al.,

PLEASE TAKE NOTICE that defendant 110 CHURCH, LLC, by its attorneys RUBIN, FIORELLA & FRIEDMAN LLP, as and for their response to the allegations set forth in the Complaint by Adoption (Check-Off Complaint) Related to the Master Complaint filed in the above-referenced action, hereby adopts its Answer to Master Complaint dated July 31, 2007, which was filed in the matter of *In Re: World Trade Center Lower Manhattan Disaster Site Litigation*, 21 MC 102(AKH).

WHEREFORE, the defendant 110 CHURCH, LLC demands judgment dismissing the above-captioned action as against it, together with its costs and disbursements and

for such other and further relief as this court deems just and proper.

Dated: New York, New York May 12, 2008

RUBIN, FIORELLA & FRIEDMAN LLP

Bv:

Leila Cardo (LC-8359) Attorneys for Defendant

110 CHURCH, LLC

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File No. 344-6879